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ABSTRACT

The glossary has been compiled to help promote an awareness and use of a common language of terms, definitions, and procedures at the institutional, state, and national levels. It is intended for use as a reference for those who exchange or collect information throughout postsecondary education, especially those who deal with data in institutions, government agencies, and education associations. Common definitions and categories have been developed for data items most regularly used in postsecondary education. (Author/MSE)

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A Glossary of Standard Terminology for Postsecondary Education

1977

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A Glossary of Standard Terminology for Postsecondary Education

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Compiled by
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Preface

A great deal of data related to postsecondary education currently is being collected by a wide variety of organizations and agencies. Unfortunately, the segmented nature of these collection efforts makes much of the resulting data incompatible. It is difficult, if not impossible, to bring all this information together at present in such a way that a meaningful and useful postsecondary-education data base can be created to support research, planning, or administrative decision-making needs. However, diversity among data collectors and data-collection efforts probably is both inevitable and desirable. Assuming the continuance of the present data-collection system, a consistent, compatible postsecondary-education data base still can be achieved if data are collected using standard terminology, even if the collection is done by different organizations utilizing different collection mechanisms.

In large part through work at the National Center for Higher Education Management Systems (NCHEMS), common definitions and categories have been developed for data items most regularly

used in communicating and reporting information about postsecondary education. Many potential benefits of this extensive development effort have not been realized, however, because once developed, these definitions and data categories have not been fully utilized. This is particularly true at the national level, where several major data-collection and reporting efforts continue to use definitions and data categories that are in conflict with those generally agreed on throughout the postsecondary-education community.

To help promote awareness and use of a common language of terms, definitions, and procedures at the institutional, state, and national levels, NCHEMS has compiled this *Glossary of Standard Terminology for Postsecondary Education.* The *Glossary* is intended to be used as a reference book by those who exchange or collect information throughout postsecondary education—especially by those who deal with data in institutions, governmental agencies, and educational associations. Standardization of categories and definitions should help minimize the institutional-response burden and reduce data-acquisition costs of institutions as well as state and national agencies.

The *Glossary* reflects lengthy involvement at NCHEMS in monitoring national and state data-collection efforts for both common and mandated standardizations and classifications. Additionally, it reflects the Center's own work in the development of standardized definitions, procedures, and structures, as indicated by the following publications:

Collier, Douglas. *Higher Education Finance Manual.* Technical Report 69. Boulder, Colo.: National Center for Higher Education Management Systems (NCHEMS) at Western Interstate Commission for Higher Education (WICHE), 1975.

Jones, Dennis P., and Drews, Theodore H. *A Manual for Budgeting and Accounting for Manpower Resources in Postsecondary Education.* National Center for Education Statistics. Publication No. 77-343. Washington, D.C.: Government Printing Office, 1977.

Romney, Leonard C. *Higher Education Facilities Inventory and Classification Manual.* Technical Report 36. Boulder, Colo.: NCHEMS at WICHE, 1972.

Goddard, Suzette; Martin, James S.; and Romney, Leonard C. *Data Element Dictionary.* 2nd ed. Technical Report 51. Boulder, Colo.: NCHEMS at WICHE, 1973.

Roberts, Clara. "NCHEMS Glossary." Internal document, NCHEMS, 1975.

"Learning Opportunities for Adults: A Handbook of Descriptors." NCHEMS working document, 1977.

Collier, Douglas, and Roberts, Clara. *A Framework and Language for Postsecondary Education*. Boulder, Colo.: NCHEMS at WICHE, 1976.

Jones, Dennis P.; Katchian, Anahid; McCoy, Marilyn; and Orwig, Melvin D. *State-Level Information Base*. Technical Report 85. Boulder, Colo.: NCHEMS, 1977.

Renkiewicz, Nancy K., and Topping, James R. *Information Exchange Procedures*. Technical Report 47. Boulder, Colo.: NCHEMS at WICHE, 1973.

Since the *Glossary* is partially an outgrowth of these earlier publications, it reflects agreement and acceptance of standards by national task forces and by major postsecondary-education organizations such as the National Association of College and University Business Officers. The *Glossary* is compatible with these other documents and sometimes resolves inconsistencies existing between earlier and later publications.

Standard terminology has utility only to the extent that it is used uniformly and kept current, the development process being dynamic rather than static. Periodic revisions, updatings, and modifications are necessitated by changes in legislation, flaws found in the process of implementing and using data standards, establishment of new classification structures, and so forth. A revised edition of the *Glossary* will be published annually to reflect such changes.

Compilation of the *Glossary* was made possible through funding by the National Institute of Education, under contract 400-77-0004. Within NCHEMS, the work was greatly facilitated by the compilation of an internal NCHEMS Glossary by Clara Roberts and by the review comments of Dennis Jones, Richard Allen, and Ed Myers. Thanks also are due to William Johnston and Renda Mott for their editorial review, to Mary Haenselman for typing the draft of this document, and to Elizabeth Peto for the typesetting.

Introduction

The *Glossary of Standard Terminology for Postsecondary Education* was compiled at the National Center for Higher Education Management Systems to help promote standardization and consistency in communication throughout postsecondary education, at the institutional, state, and national levels. The *Glossary* will be revised annually to incorporate new standardized definitions and to reflect any changes in established definitions.

Glossary entries are arranged alphabetically. But definitions of terms utilized in classification structures will be included only where the classification structure itself is listed. (For example, *Hispanic* is defined, along with other race/ethnic categories, under *Race/Ethnic Identification.)*

Glossary entries are restricted to those that reflect established standards for data exchange and communication among the various components of postsecondary education. The *Glossary* does *not* contain terms that must be defined by individual institutions and agencies—terms such as *account number, organizational unit,* and *full or part time.* It *does* include items of the following kinds:

- *Standard Definitions of Terms, Procedures, and Derived Information:* Standard definitions are required when institutions exchange information among themselves and when they report to state agencies, the federal government, and other organizations. These definitions will not always be the same as those required at the institutional level for the same items. (For example, institutions and states may require a definition of geographic origin consistent with the fee-assessment needs of their environment and situation. However, this definition probably will not meet the needs of national migration studies.)
- *Standard Classifications:* Many classification structures have been established to achieve comparability in reporting at the institutional, state, and national levels. Some standards have been established and required for federal reporting. (Examples are Race/Ethnic Identification categories and U.S. Department of Labor Occupational Classification System.) Other standards have been agreed to among the representatives of postsecondary-education institutions, agencies, and organizations. (Examples are Current-Fund Expenditure Categories and Room-Use Categories.)

A

Academic Drop or Suspension. See **Exit-Student Status.**

Academic Support. See **Current-Fund Expenditure Categories** and **Program Classification Structure.**

Academic Year. The period of the regular session, generally extending from September to June; usually equated to two semesters or trimesters, three quarters, or the period covered by a 4-1-4 plan. (Also see **Predominant Calendar System.**)

Accrual Accounting. The basis of accounting and reporting under which (1) revenues are reported when earned, even though the funds may be received subsequent to a reporting period, and (2) expenditures are reported when the materials or services are received, even though payments may not have been made by the date of the financial report.

Additions to Fund Balances. Use in financial reporting to reflect addition of new institutional resources in any fund group. It does not include funds moved out of one fund group and into another (which would be considered a transfer).

Admission. Formal notification to an applicant of acceptance by a postsecondary-education institution, program, or activity.

Age Ranges. Based on the chronological age of each individual as of some specified date. The following age ranges are recommended for grouping various types of individuals:

For Students	*For Faculty*	*For Population*
Under 16 years	*Under 25 years*	*Under 5 years*
16-17 years	*25-34 years*	*5-9 years*
18-20 years	*35-44 years*	*10-13 years*
21-24 years	*45-54 years*	*14-17 years*
25-34 years	*55-59 years*	*18-20 years*
35-44 years	*60-62 years*	*21-24 years*
45-54 years	*63-65 years*	*25-34 years*
55-64 years	*66-69 years*	*35-44 years*
65 years and over	*70 years and over*	*45-54 years*
		55-64 years
		65 years and over

Alaskan Native. See **Race/Ethnic Identification.**

American College Testing (ACT) Program Battery Scores. See **Aptitude/Achievement Test Scores.**

American Indian. See **Race/Ethnic Identification.**

Annuity and Life Income Funds. See **Fund Groups.**

Application. An individual's request for admission to a particular postsecondary-institution, program, or activity.

Aptitude/Achievement Test Scores. Scores achieved on various tests that might be used to indicate the general ability of individuals. The two major postsecondary-education entrance test scores are:

Aptitude/Achievement Test Scores (continued)

1. **American College Testing (ACT) Program Battery Scores.** Entrance tests given by the American College Testing Program of Iowa City, Iowa. There are four tests (English, mathematics. social studies, and natural sciences), and the average of the four scores is an individual's composite score. The scores range from 1 to 36, with the composite mean for entering college freshmen about 20 and the standard deviation about 5.
2. **Scholastic Aptitude Test (SAT) Scores.** An entrance test given by the Educational Testing Service of Princeton, New Jersey. The scores achieved by an individual are based on the quantitative (math) and/or verbal parts of the SAT and range from 200 to 800 (and occasionally 900) in intervals of 10. The mean score is around 500 and the standard deviation about 100.

Asian or Pacific Islander. See **Race/Ethnic Identification.**

Assets. Generally includes such items as cash, investments, pledges receivable, accounts receivable, notes receivable, inventories, prepaid expenses and deferred charges, institutional plant, and interfund borrowing due from or to other funds.

Assignable Area. The sum of all areas on all floors of a building assigned to, or available for assignment to, an occupant, including every type of space functionally usable by the occupant (excepting those spaces defined as custodial, circulation, mechanical, or structural areas). Assignable area should be expressed in assignable square feet (to the nearest thousand).

Assignable Square Feet. The sum of all areas on all floors of a building assigned to, or available for assignment to, an occupant, including every type of space functionally usable by an occupant (excepting custodial, circulation, mechanical, and structural areas).

For a single room, this involves the sum of all areas located between the principal surface of the walls and partitions at or near floor level. Space occupied by alcoves, closets, and built-in shelves opening into and serving the room ordinarily should be included. Areas of columns, door-swings, and impaired headroom and space occupied by heating devices may be ignored. If,

Assignable Square Feet (continued)

however, any of these structural features constitutes a large loss of usable space, the area should be deducted from the square feet measurement of the room.

Assistant Professor. See **Faculty-Rank Titles.**

Associate Degree. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

Associate Professor. See **Faculty-Rank Titles.**

Auxiliary Enterprises. See **Current-Fund Expenditure Categories** and **Current-Fund Revenue Categories.**

Average Full-Time Equivalent (FTE) Salary. The mean salary (excluding fringe benefits) paid to all employees or a specific category of employees, for a comparable period of time or as of a given point in time, and equated to a full-time basis.

All individual salaries are equated to full time by dividing the total actual salary dollars by the total percentages of time worked (that is, the total number of FTE employees involved). (If faculty salaries are to be reported on an academic-year basis, a conversion factor of 9/11ths or 81.8 percent generally is used to convert the salaries of faculty hired on an eleven/twelve-month basis.)

Average Full-Time Equivalent (FTE) Compensation. The mean gross salary (including fringe benefits) paid to or on behalf of all employees or a specific category of employees, for a comparable period of time or as of a given point in time, and equated to a full-time basis. (Fringe benefits can include the institution's contribution to social security, retirement, medical insurance, life insurance, guaranteed disability, income protection, unemployment compensation, workmen's compensation, cash tuition for faculty children, cash housing benefits, and other benefits in kind with cash options.)

All individual salaries are equated to full-time by dividing the total actual compensation amounts by the total percentages of time worked (that is, the total number of FTE employees involved). (If faculty compensation is to be reported on an

Average Full-Time Equivalent (FTE) Compensation (continued)

academic-year basis, a conversion factor of 9/11ths or 81.8 percent generally is used to convert the compensation of faculty hired on an eleven/twelve-month basis.)

B

Bachelor's Degree. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

Balance Sheet. A method for reflecting an institution's financial condition at a particular point in time. To allow for reporting in accordance with the principles of fund accounting, a balance sheet for an institution of higher education is designed so that assets and liabilities are shown separately for each fund group.

This separation of assets and liabilities by fund groups may be shown in one of two different ways. The layered format is one in which a series of mini-balance sheets is prepared for each fund group and displayed in layers (one on top of the other). The columnar format shows the assets and liabilities associated with each fund group side by side in the appropriate fund groupings.

Basic Education Opportunity Grant (BEOG) (P.L. 92-381, Higher Education Act of 1965, Title IV-A, Section 411). Provides direct grants to help qualified undergraduate students finance their

Basic Education Opportunity Grant (BEOG) (continued)

postsecondary education. At full funding, the program provides $1,600 grants to students, less expected family contribution, but not to exceed one-half the cost of attendance.

Black. See **Race/Ethnic Identification.**

Book Value. The purchase price of any asset. If gifts were received, they should be valued at the appraised market value at date of receipt. The value assigned by the donor for tax purposes also can be used.

Branch Campus. See **Reporting-Unit Structure.**

Building. See **Capital Asset** and **Capital Costs.**

Building Condition. The physical status and quality of the building at the time of the facilities inventory, based on the best judgment of those responsible for campus development. This building characteristic has the following classifications:

1. **Satisfactory.** Suitable for continued use with normal maintenance.
2. **Remodeling-A.** Requires restoration to present acceptable standards without major room-use changes, alterations, modernizations, or expansions. The approximate cost of "**Remodeling-A**" is not greater than 25 percent of the estimated replacement cost of the building.
3. **Remodeling-B.** Requires major updating and/or modernization of the building. The approximate cost of "**Remodeling-B**" is greater than 25 percent but less than 50 percent of the estimated replacement cost of the building.
4. **Remodeling-C.** Requires major remodeling of the building. The approximate cost of "**Remodeling-C**" is greater than 50 percent of the estimated replacement cost of the building.
5. **Demolition.** Should be demolished or abandoned because the building is unsafe or structurally unsound, irrespective of the need for the space or the availability of funds for replacement. This classification takes precedence over the previous four classifications, regardless of the condition of the building.

Building Condition (continued)

6. **Termination.** Planned termination or relinquishment of occupancy for reasons other than safety or structural soundness, such as abandonment of temporary units or vacating of leased space. This classification takes precedence over the previous four classifications, regardless of the building's physical status and quality.

C

Campus. See **Reporting-Unit Structure.**

Capital Asset. Any physical resource that benefits the institution, a program, course of study, or activity for more than one operating period. The following categories are recommended:

1. **Land.** Unimproved real estate.
2. **Land Improvement.** A real estate improvement other than a building (for example, a street, sidewalk, or outside lighting).
3. **Building.** A facility permanently affixed to the land. This would include associated fixed and mechanical equipment (for example, heating and air-conditioning systems and plumbing and sewer systems).
4. **Capital Equipment.** An item of movable property (not permanently attached to a structure) that has an acquisition cost of at least $500 and an expected life exceeding two years.

Capital Costs. A calculated dollar amount that represents the services provided by land improvement, buildings, and capital equipment (both owned and leased) used by the institution during any time period. If the capital assets are owned by the institution, the annual capital cost is defined as the current depreciation of the asset; if the capital assets are leased, the annual capital costs are equivalent to the total rental expenditures.

1. **Land Improvement.** The cost of real estate improvements other than buildings.
2. **Building.** The original acquisition cost of the building plus the cost of any subsequent additions or renovations (that is, parts added that enlarge or expand the building or significantly alter its function).
3. **Capital Equipment.** The cost of movable property having an acquisition cost of at least $500 and an expected service life that exceeds two years.

Capital Equipment. See **Capital Asset** and **Capital Costs.**

Cash Accounting. The basis of accounting and reporting under which revenues are reported as soon as the cash is received or made available to the institution and expenditures are not reported until the monies for the payment have been disbursed.

Census Date for Enrollment. The officially designated day in an academic term, after most drops/adds have been completed, when the institution takes official enrollment counts (typically sometime between the second and fourth week of classes).

Central Office. See **Reporting-Unit Structure.**

Certificate. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

Chargebacks. Refers to certain types of expenses that are "charged back" to the using department within an institution by the unit or area performing the service. Typical examples of these expenses are audio-visual services, academic computing services, administrative data processing, and utilities.

Civil-Rights Category. See **Race/Ethnic Identification.**

Class Laboratory. See **Room-Use Categories.**

Classroom. See **Room-Use Categories.**

Collective-Bargaining Agreement. A written agreement between an employer and the union or employee organization representing the employees regarding the terms and conditions of employment. The agreement generally is effective for a specified period of time.

College Work-Study Program (P.L. 89-329, Higher Education Act of 1965, Title IV-C). Stimulates and promotes the part-time employment of students attending institutions of higher education, particularly those with financial need, who are in need of earnings to pursue their course of study. This program provides grants to institutions for partial reimbursement of wages paid to students working on-campus or off-campus in public or nonprofit organizations.

Communications. See **Direct Costs.**

Compensation. See **Average Full-Time Equivalent (FTE) Compensation** and **Direct Costs.**

Contractual Services. See **Direct Costs.**

Contributed Services. See **Direct Costs.**

Costs. See **Direct Costs.**

Course Level. The level of offering for instructional courses at postsecondary-education institutions. Course levels are assigned relative to the intended degree of complexity or expected level of student comprehension rather than the student level of those enrolled in the course. The course levels included within each discipline category are:

1. **Lower Division.** Course offerings at a level of comprehension usually associated with freshman and sophomore students.

Course Level (continued)

2. **Upper Division.** Course offerings at a level of comprehension usually associated with junior or senior students. Jointly offered upper division and graduate courses should be classified as upper division.
3. **Graduate/Professional.** Course offerings at a level of comprehension usually associated with post-baccalaureate students.
4. **Other.** A course level to be used in situations where the previous three course levels are not appropriate (for example, in many noncredit instructional activities where level of comprehension specified according to student level has no meaning).

Craft Certificate. See **Highest Degree/Diploma/Certificate Earned.**

Crafts and Trades Employees. See **Manpower-Resource Categories.**

Credit Courses. Courses for which, upon successful completion, enrolled students are given credit that can be applied to meet the requirements for achieving a degree or certificate at a given institution.

Current Funds. See **Fund Groups.**

Current-Fund Expenditure Categories. The categories that follow are those generally accepted in higher education for classifying and reporting Current-Fund expenditure information by function. The categories are derived from Douglas Collier, *Higher Education Finance Manual* (Boulder, Colo.: National Center for Higher Education Management Systems, 1975). They are the same categories recommended in American Institute of Certified Public Accountants (AICPA), *Audits of Colleges and Universities* (New York: American Institute of Certified Public Accountants, 1973, as amended by the AICPA "Statement of Position on Financial Accounting and Reporting by Colleges and Universities," 1974), and National Association of College and University Business Officers (NACUBO), *College and University Business Administration* (Washington, D.C.: National Association of College and University Business Officers, 1974). The subcategories described for each category also have been adopted by

Current-Fund Expenditure Categories (continued)

AICPA and NACUBO and are recommended where more detail is needed.

1. **Instruction.** Includes expenditures for all activities that are part of the institution's instruction program. Expenditures for both credit and noncredit activities should be included in this category. Expenditures not budgeted separately for departmental research and public service should be include in this classification. This category will exclude expenditures for academic administration where the primary assignment is administration (for example, academic deans). However, expenditures for departmental chairmen, since instruction is still an important role of the administrator, should be included in this category. This category includes the following subcategories: general academic, occupational and vocational instruction, special session instruction, community education, and preparatory and adult basic education.
2. **Research.** Includes all funds expended for activities specifically organized to produce research outcomes and either commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. This category does not contain all sponsored programs (such as training grants), nor does it contain sponsored research only, since internally supported research programs should be included. It includes expenditures for departmental research only when such research is specifically budgeted. This category includes the following subcategories: institutes and research centers and individual or project research.
3. **Public Service.** Includes all funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Such activities can include seminars, projects, and various organizational entities established to provide services to particular sectors of the community. This category includes the following subcategories: community service and cooperative extension service.
4. **Academic Support.** Includes all funds expended for activities that primarily provide support services that are integral to one

Current-Fund Expenditure Categories (continued)

4. **Academic Support (continued)**
of the institution's three primary programs: instruction, research, and public service. It includes the retention, preservation, and display of materials, and the provision of services that directly assist the academic functions of the institution. This category includes the media and technology (for example, computing support) employed by the three primary programs as well as the administrative support operations that function within the various academic units (which include the development of future instructional activities). This category includes the following subcategories: libraries, museums and galleries, audiovisual services, computing support, ancillary support, academic administration and personnel development, and course and curriculum development.
5. **Student Services.** Includes all funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program. This category includes the following subcategories: social and cultural development, counseling and financial aid administration, student admissions and records, and student health services (except when operated as a self-supporting auxiliary enterprise).
6. **Institutional Support.** Includes all funds expended for activities whose primary function is to provide the day-to-day functioning of the institution, excluding expenditures for physical plant operations. Appropriate allocations of institutional support should be made to auxiliary enterprises, to hospitals, and to any other activities not reported under Education and General expenditures. This category includes the following subcategories: executive management, fiscal operations, general administrative services, logistical services, and community relations.
7. **Operation and Maintenance of Plant.** Includes all expenditures of current funds for the operation and maintenance of physical plant and net of amounts charged to auxiliary enterprises and hospitals. It does not include expenditures made from the institutional-plant fund accounts. It includes all expenditures for operations established to provide services

Current-Fund Expenditure Categories (continued)

7. **Operation and Maintenance of Plant (continued)**
and maintenance related to campus grounds and facilities. It also includes utilities, property insurance, fire protection, and similar items.
8. **Scholarships and Fellowships.** Applies only to monies given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. The criteria to be used in determining which monies to include in the Scholarships and Fellowships expenditure category follow:
   - The monies must represent expenditures of the Current Fund.
   - The institution must have fiscal control of the funds used to make the grant.
   - The recipients should not be formally required to render services to the institution as consideration for the grant, nor should they be expected to repay the amount of the grant to the funding source.
   - The institution must have selected the recipient of the grant. If the institution is given control of the monies, but is not allowed to select the recipient of the grant (as with federal Basic Education Opportunity Grants), the funds should be reported as Agency Funds rather than Current Funds.

   Aid to students in the form of tuition and fees remissions also should be included in this expenditure category. However, remissions of tuition and fees granted as a result of either faculty or staff status or family relationship of students to faculty or staff should be recorded as staff-benefit expense in the appropriate expenditure classification. This category includes the following two subcategories: scholarships and fellowships.
9. **Auxiliary Enterprises.** Comprises all costs, except depreciation, of the institution's essentially self-supporting operations that exist to furnish a service to students, faculty, or staff and that charge a fee that is directly related but not necessarily equal to the cost of the service. Examples are residence halls, food services, intercollegiate athletics, and student stores. This category includes the following subcategories: auxiliary enterprises—student, auxiliary enterprises—faculty/staff, and intercollegiate athletics.

Current-Fund Expenditure Categories (continued)

10. **Hospitals.** Includes all expenditures, except depreciation, associated with the operation of the hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. Expenditures for activities that take place within the hospital but that are more appropriately categorized as Instruction or Research should be excluded from this category and accounted for in the appropriate categories. Mandatory transfers made for debt retirement, other financing costs, and renewals and replacements should be excluded from this category and separately reported as Mandatory Transfers.
11. **Mandatory Transfers.** Includes all transfers from Current Fund that must be made to other fund groups in order to fulfill a binding legal obligation of the institution. These categories are distinct from voluntary provisions made at the discretion of the institution's governing body and therefore are classified separately. This category includes the following subcategories: provision for debt service on educational plant, provision for debt service on auxiliary enterprises, provision for debt service on hospitals, loan fund matching grants, and other mandatory transfers.
12. **Independent Operations.** Includes all funds expended for operations that are independent of or unrelated to the primary missions of the institution (instruction, research, public service), although they may indirectly contribute to the enhancement of these programs. This category is generally limited to expenditures for the operation of major federally funded research laboratories. This category does not include the expenditures of operations owned and managed as investments of the institution's endowment funds.

Current-Fund Revenue Categories. Standard categories that describe all unrestricted funds accepted during the reporting period plus those restricted funds that were expended for operating purposes during the reporting period. These categories are derived from Douglas Collier, *Higher Education Finance Manual* (Boulder, Colo.: National Center for Higher Education Management Systems, 1975). The following categories are recommended:

Current-Fund Revenue Categories (continued)

1. **Tuition and Fees.** All tuition and fees assessed (net of refunds) against students for current operating purposes.

   The value of all tuition and fees remissions, exemptions, or waivers should be calculated and reported as revenue even though there is no intent to collect them from the student. Fees assessed for student health services that are operated as a service to the student body rather than as an auxiliary enterprise would be included in this category. Even if tuition and fees are remitted to the state, as an offset to the state appropriation, these monies should still be reported in this category.
2. **Governmental Appropriations.** All unrestricted appropriations and restricted appropriations to the extent expended for current operations (including scholarships and fellowships) received from, or made available to, the institution through acts of a legislative body, exclusive of governmental grants and contracts.

   The following funder-level subcategories are recommended:
   - Federal
   - State
   - Local
3. **Governmental Grants and Contracts.** All revenues from governmental agencies that are received or made available for specific projects or programs.

   The following funder-level subcategories are recommended:
   - Federal
   - State
   - Local
4. **Private Gifts, Grants, and Contracts.** All revenues from nongovernmental organizations or individuals, including monies resulting from the purchase of goods or services by nongovernmental entities on a contractual basis.

   Unrestricted gifts, grants, and bequests, as well as restricted gifts and grants to the extent that they were expended for current operations (including scholarships and fellowships) are included in this category. Income from funds held in revocable trusts or distributable at the discretion of the trustees of such trusts should be included.

   Monies received as a result of gifts, grants, or contracts from a foreign government also would be included in this

Current-Fund Revenue Categories (continued)

4. **Private Gifts, Grants, and Contracts (continued)**
category. When the performance of contributed services is significant for an institution, the value of these services should be included in this category. Revenues derived from contracts for activities not related to the primary missions of the institution (that is, instruction, research, public service) would not be included.
5. **Endowment Income.** All unrestricted income of endowment and similar funds, restricted income of endowment and similar funds to the extent expended for current operating purposes, and income from funds held in trust by others under irrevocable trusts.

   The unrestricted income from endowment funds and other similar funds credited to revenues should be the total ordinary income earned (or yield) on the investments of these funds. Income from investments of endowment funds and other similar funds does not include capital gains and losses since such gains and losses are accounted for under Endowment and Similar Funds. If a portion of the gains of endowment or quasi-endowment funds investments is used for current operating purposes, that portion should be reported as a transfer rather than as revenues.
6. **Sales and Services of Educational Activities.** Includes revenues from sales and services of an activity that is incidental to the primary missions of the institution (instruction, research, public service).

   For purposes of revenue reporting, the type of service rendered takes precedence over the form of the agreement by which those services are rendered. Therefore no revenues of educational departments would be included as private gifts, grants, and contracts, even if they are performed under contract. Film rentals, scientific and literary publications, testing services, would be examples of such revenues.

   Also included in this category are the revenues from activities that exist to provide an instructional or laboratory experience for students and that incidentally create goods or services that may be sold to students, faculty, and staff, or to the general public, such as dairy creameries or food technology divisions. If service to the students, rather than training

Current-Fund Revenue Categories (continued)

6. **Sales and Services of Educational Activities (continued)** and instruction, is the primary purpose of the activities, the revenue should be classified as Sales and Services of Auxiliary Enterprises.
7. **Sales and Services of Auxiliary Enterprises.** Includes monies derived directly from the operation of an auxiliary enterprise. This category does not include revenues received in the form of grants, gifts, or endowment income restricted for auxiliary enterprises; rather, it is limited to monies derived directly from the operation of the auxiliary enterprises themselves.
8. **Sales and Services of Hospitals.** Includes monies derived directly (net of discounts, allowances, and provision for doubtful accounts) from a hospital operated by the institution.

   Revenues from daily patient services (such as medical, surgical, pediatrics, intensive care), nursing services (such as operating and recovery rooms), and other professional services (for example, laboratories and blood bank) would also be included. Revenues of health clinics that are part of the hospital should be included in this subcategory. Revenue from research and other grants, gifts, appropriations, and endowment income restricted for hospital operations is not included in this subcategory.
9. **Other Sources.** All items of revenue not covered elsewhere. This category includes revenue resulting from interest income and gains (net of losses) from investments of unrestricted current funds, revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution, monies derived from expired term-endowment agreements, expired annuity and life income agreements, and so forth.
10. **Independent Operations.** All revenues associated with those operations that are independent of or unrelated to the primary missions of the institution (instruction, research, public service), although they may indirectly contribute to the enhancement of these programs. This category includes revenues associated with major federally funded research laboratories, such as Atomic Energy Commission or Jet Propulsion Labs, and other operations not considered an integral part of the institution's educational or auxiliary enterprise operations. This

Current-Fund Revenue Categories (continued)

10. **Independent Operations (continued)**
category does not include the net profit (or loss) from operations owned and managed as investment of the institution's Endowment and Similar Funds group.
11. **Transfers In.** Funds may be transferred into the Current Fund as well as out of it. **Transfers In** do not represent new resources for the institution, but they often represent resources that are available for the first time because of expiration of an agreement that they will not be used prior to a certain date or subsequent to the happening of a particular event.

Current-Fund Source/Use Matrix. A format used to display funds by source (where the term *use* refers to expenditures and mandatory transfers). The sources represent the money buckets out of which expenditures or transfers were made. Therefore the Current-Fund Source/Use Format is essentially a matrix display of the uses of Current-Fund expenditures.

The uses of funds are classified by function along the vertical dimension of the matrix, while the individual sources are shown along the horizontal dimension. The unique characteristic of the source/use format is the information provided in the cells of the matrix where the user can see not only the purpose for which Current-Fund monies were expended but also the source of funding used to finance that expenditure.

Curriculum. The course of study leading to the attainment of a degree, diploma, or certificate. See also **Program Level** and **Student Program.**

D

Debt Outstanding. All debt obligations remaining unpaid on a specified date.

Debt Service. Includes repayment on principal and interest on all short- and long-term debt.

Deductions from Fund Balances. Those funds used out of a particular fund group during a specified reporting period. It does not include funds moved out of one fund group and into another (which would be considered a transfer).

Degree-Related Instruction. Those instructional offerings that are provided as part of the institution's own formal certificate or degree program. It does not include offerings that are part of such programs as Adult Basic Education that lead to a degree or certificate sponsored by someone other than the institution offering the instruction.

Degree. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

Demolition. See **Building Condition.**

Designated Funds. Unrestricted funds for which the institution's governing board stipulates a specific use, thereby designating them for that purpose only.

Diploma. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

Direct Costs. Any cost that can be specifically identified with a particular activity center. The following items have been identified as direct costs:

1. **Compensation.** The total amount of dollars, including both gross salaries and fringe benefits, paid directly to, or on behalf of, employees. The following categories of compensation are recommended:

   a. Salaries and Wages. The gross dollars paid to an employee, excluding any fringe benefits.
   b. Fringe Benefits. Includes all benefits paid and accruing to an employee, regardless of whether the benefits or equivalent cash options are available to all. The following is a list of the possible types of fringe benefits:

      - Social Security. If covered by social security, includes appropriate Federal Insurance Contributions Act (FICA) tax. If covered by an alternative plan, such as a state public employees' retirement system, includes the appropriate payments.
      - Retirement. Includes all contributions made to a retirement fund regardless of vesting requirements. Payments made by an individual employee to a personal annuity or living trust are not to be included as retirement fringe benefits.
      - Medical Insurance. Includes payments made to provide for medical insurance coverage.
      - Life Insurance. Includes payments made to provide for life insurance coverage.

Direct Costs (continued)

1. **Compensation (continued)**
   b. **Fringe Benefits (continued)**
      - Guaranteed Disability Income Protection. Includes contributions, through insurance or otherwise, for prolonged disability income payments, providing such payments do not arise from the accumulation of unused annual sick leave benefits.
      - Unemployment Compensation. Includes payments to be made under the Unemployment Compensation Act.
      - Workmen's Compensation. Includes payments to be made under the Workmen's Compensation Act.
      - Other Benefits. Includes all benefit payments not elsewhere classified. Included would be such things as tuition and housing benefits (for example, tuition waivers for family members). Benefits of a professional nature (such as convention travel, membership fees, grading assistance, and faculty clubs) should be included as a part of the supplies and services of the appropriate activity center.
2. **Supplies and Services**
   a. Supplies. Consumable instructional, research, and office supplies and materials.
   b. Communications. Telephone, telegraph, postal, printing, binding, and reproduction services.
   c. Travel. Transportation, food, lodging, and miscellaneous expenses reimbursed to an employee who has represented or conducted business for the institution.
   d. Other Contractual Services. All other services produced from outside sources that can be directly identified with a particular activity center.
   e. Noncapital Equipment. Those items of property that have an acquisition cost of less than $500 or an expected service life of less than two years.

The institution also may have direct costs that are not recorded in the accounting system. Some of these may be:

3. **Expenditures Made by Another State Agency.** Expenditures made by a state agency that should be considered and included as direct costs of the institution. Retirement benefits paid for

Direct Costs (continued)

3. **Expenditures Made by Another State Agency (continued)** all state employees, a state purchasing agency, and a state transportation pool are examples of such expenditures.
4. **Expenditures Made by a Central Administration.** Any services provided by a central administrative function that must be allocated to the individual campuses before direct costs are calculated if the institution is part of a system.
5. **Contributed Services.** Services rendered to an institution for which little or no compensation is paid. The value of contributed services is the full fair market value of the service less any payment received.

Discipline/Subject Matter. A branch of knowledge or teaching. Disciplines can be categorized according to the classification and coding of fields of subject matter used in the National Center for Education Statistics, *Classification of Educational Subject Matter* (1977), which currently is in a final review stage.

Doctoral Degree. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

E

Educational Activities, Sales and Services of. See **Current-Fund Revenue Categories.**

Employee. Any individual compensated by the institution for services rendered.

Included are individuals who donate their services, if the services performed are a normal part of the institution's programs or supporting services that otherwise would be performed by compensated personnel. Specifically excluded are employees of firms providing services to the institution on a contract basis.

Employee Counts. The recording or reporting of employee/personnel data by one of the following methods:

1. **Head Counts.** Involves a profile (point-in-time) identification of the actual number of employees for purposes of reflecting employment level or employment status by such categories as categories as full-time/part-time, male/female, race/ethnic status, and regular/temporary/seasonal.

Employee Counts (continued)

2. **Full-Time Equivalent (FTE) Counts.** Involves the identification of numbers of employees by their total contracted or assigned percentages of time during a given period (generally a fiscal year) in order to reflect the institution's manpower resources.

   These FTE counts can be summarized by hiring units, types of programs (for example, instruction, research, public service), types of specific work assignments (such as administrative, clerical, or service).

   A Full-Time Equivalent Manpower Resource is defined as the equivalent of one employee who is deemed to be carrying a full load in accordance with an institutionally agreed upon convention for converting numbers of specific employees to an equivalent number of full-time employees. For purposes of exchanging information about FTE manpower resources, the following method can be used to calculate comparable fiscal-year FTE Manpower Resource data:

   Step 1: Determine the total service months rendered by an individual over a fiscal year. For a given employee, multiply the percent workload (appointment percentage or relative full-time status) by the number of months of the individual's appointment for the fiscal year. For employees hired for a period of time that involves less than a month, multiply the percent workload by the applicable percentage of the month involved (that is, two weeks would generally be considered half or .50 of a month).

   Step 2: Determine the total annualized FTE manpower resources of all employees available during a fiscal year by totaling the service months calculated for all employees (in Step 1) and dividing by 12.

Endowment and Similar Funds. See **Fund Groups.**

Endowment Income. See **Current-Fund Revenue Categories.**

Endowment Yield. Earnings available for institutional use that are derived from the investment of funds where the principal is nonexpendable.

Endowment Yield (continued)

Two methods of determining the earnings available for use currently are employed by higher education institutions. One method stipulates that only current yield (ordinary income such as interest and dividends) on the investment of endowment funds may be used. The second method (known as the "total return concept") allows for a portion of the capital gains of invested endowment funds to be used also. Both methods of determining expendable endowment earnings are generally accepted accounting practices. The institution's governing board usually decides which procedure is appropriate for its institution's particular needs.

Ethnic Status. See **Race/Ethnic Identification.**

Executive/Administrative/Managerial Professionals. See **Manpower-Resource Categories.**

Exempt Employee. An employee whose conditions of employment and compensation are not subject to the provisions of the Fair Labor Standards Act as amended. Exempt employees are not eligible for overtime payment. According to Section 13 of the Act, an exempt employee is "any employee employed in a bona fide executive, administrative, or professional capacity. . . ."

Exit-Student Status. An indication of the student's academic and disciplinary status at point of termination from the institution. The following classifications can be used:

1. **In Good Standing.** The student who left the institution voluntarily and is eligible for readmission.
2. **Academic Drop or Suspension.** The student who was required to leave the institution for unsatisfactory academic performance.
3. **Other Drop or Suspension.** The student who was required to leave the institution for some reason other than unsatisfactory academic performance (such as disciplinary suspension or failure to pay fees).

Expenditures Made by Another State Agency. See Direct Costs.

Expenditures Made by a Central Administration. See Direct Costs.

F

Faculty-Contact Hours. The total of the hours of scheduled instructional activity spent by instructional faculty as of a specified period of time.

If a course meets 3 hours per week for 15 weeks, it yields 45 faculty-contact hours. Similarly, if a course meets 8 hours per day for 2 days, it yields 16 faculty-contact hours. The contact hours for other instructional staff not of faculty rank (such as lecturers and graduate teaching assistants) would be determined in the same manner.

Faculty-Rank Titles. The institutionally designated official title or grade of a faculty member. The categories most typically used are:

1. **Professor**
2. **Associate Professor**
3. **Assistant Professor**
4. **Instructor**
5. **Other** (might include lecturer or undesignated ranks)

Federal Interagency Committee on Education (FICE) Code. See **Institutional Code.**

Federally Insured Student Loans. See **Guaranteed Student Loans.**

Fees. See **Required Fees.**

Fellowships. See **Current Fund Expenditure Categories.**

FICE Code. See **Institutional Code.**

Field of Study. See **Discipline/Subject Matter** and **Student Program.**

First Professional Degree. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

First Professional Students. See **Student Level.**

First-Time Entering Freshmen. See **Student Level.**

First-Year Students. See **Student Level.**

FLSA. An abbreviation for the Fair Labor Standards Act.

Foreign Students. See **Geographic Origin.**

Fourth-Year Students. See **Student Level.**

Freshmen. See **Student Level.**

Fringe Benefits. See **Direct Costs.**

Full-Time Counts. See **Employee Counts** and **Student Counts.**

Full-Time Equivalent (FTE) Compensation. See **Average Full-Time Equivalent (FTE) Compensation.**

Full-Time Equivalent (FTE) Counts. See **Employee Counts** and **Student Counts.**

Full-Time Equivalent (FTE) Salary. See **Average Full-Time Equivalent (FTE) Salary.**

Fund Balances. The difference (excess or deficit) between assets and liabilities for each fund group. See **Fund Groups.**

Fund Groups. Standard categories that describe the various funds used by postsecondary-education institutions for accounting purposes. These categories are derived from Douglas Collier, *Higher Education Finance Manual* (Boulder, Colo.: National Center for Higher Education Management Systems, 1975). The following categories are recommended for financial reporting:

1. **Current Funds.** Includes all resources used or available for use in carrying out those operations directly related to the institution's educational objectives. It also includes those monies associated with the operation of the institution's auxiliary enterprises.
2. **Loan Funds.** Resources that have been loaned and those still available to be loaned to students, faculty, and staff.
3. **Endowment and Similar Funds.** Funds whose principal is not expendable and which are intended to be invested in order to produce income that can be used to support operations.
4. **Annuity and Life Income Funds.** Funds the institution acquires subject to agreements requiring that payments be made for a certain period of time to one or more beneficiaries as stipulated by the donor.
5. **Plant Funds.** All unexpended plant funds, funds for renewal and replacement, funds for debt service charges and for the retirement of indebtedness, and the amount of institutional funds invested in physical plant facilities.
6. **Agency Funds.** All funds the institution holds as custodian or fiscal agent for student organizations, individual students, faculty members, and so forth.

Funds Restrictions. See **Restricted Funds** and **Unrestricted Funds.**

G

General Educational Development (GED) Tests. See **High School Equivalency Examinations.**

General-Obligation Debt. The long-term, full-faith and credit obligations other than those payable initially from nontax revenue.

This includes debts payable in the first instance from particular earmarked taxes, such as motor-fuel sales taxes or property taxes. It also includes debts often designated as full-faith and credit.

General Studies Instruction (Non-Degree). See **Non-Degree-Related Instruction.**

General-Use Facility. See **Room-Use Categories.**

Geographic Origin. Legal domicile of students at the time of first admission to the institution. (For institutions that have large segments of older students who have had significant time periods

Geographic Origin (continued)

between first admission and re-enrollment, provisions should be made to update geographic origin to be more representative of current situations.) Major classifications, in addition to the state or county of origin, are the following:

1. **In-District.** Students who were legally domiciled within the district of the postsecondary-education institution at the time of first admission to the institution.
2. **In-State.** Students who were legally domiciled in the state of the postsecondary-education institution at the time of first admission to the institution. (In-district students are not included in this category.)
3. **Out-of-State.** Students who were legally domiciled in a state other than that of the postsecondary-education institution at the time of first admission to the institution. (Out-of-country students are not included in this category.)
4. **Foreign.** Students who were legally domiciled in a country other than the United States of America at the time of first admission to the institution.

Governmental Appropriations. See **Current-Fund Revenue Categories.**

Governmental Grants and Contracts. See **Current-Fund Revenue Categories.**

Graduate Students. See **Student Level.**

Graduate/Professional. See **Course Level.**

Guaranteed Student Loans (GSL)/Federally Insured Student Loans (FISL) (P.L. 89-329, Higher Education Act of 1965, Title IV-B). Provides for low-interest deferred loans for students attending nearly 4,300 eligible institutions of higher education in the United States and abroad as well as about 3,900 vocational, technical, business, and trade schools.

H

Head Counts. See **Employee Counts** and **Student Counts.**

Health-Care Facility. See **Room-Use Categories.**

Highest Degree/Diploma/Certificate Earned. The highest award or title conferred on an individual for the completion of a program or course of study. (Also see **Level of School Completed.**) The following classifications are those most often used:

1. **No Academic Credential.** Less than a high school diploma or its equivalent.
2. **High School Diploma or Equivalent.** An academic award granted for completion of a high school program or a certificate indicating equivalent education (for example, General Education Development [GED] Certificate).
3. **Craft or Trade Certificate.** An award for the completion of a program that offers special training in a craft or trade area. Typically, the program covers a span of less than one year.

Highest Degree/Diploma/Certificate Earned (continued)

4. **Professional Certificate.** An award signifying completion of a program in a professional field (such as allied medical professionals, paramedicals, and teacher aides). Typically, the program covers a span of two years or less, but if longer it involves course work below the graduate level.
5. **Associate Degree (Two Years or More).** The degree granted on completion of an educational program that is not of a baccalaureate level and that requires at least two but less than four academic years of college work.
6. **Bachelor's Degree.** Any earned academic degree carrying the title of Bachelor.
7. **Master's Degree.** Any earned academic degree carrying the title of Master. In liberal arts and sciences the degree customarily is granted on successful completion of one or two academic years of work beyond the bachelor's level. In professional fields it is an advanced professional degree carrying the master's designation (such as M.S. [Master of Surgery or Master of Science], M.S.W. [Master of Social Work]) earned after the first professional degree.
8. **First Professional Degree.** The first earned degree in a professional field. The following degrees are included:
   a. Dentistry (D.D.S. or D.M.D.)
   b. Law, General (L.L.B. or J.D. [if J.D. is the first professional degree])
   c. Medicine (M.D.)
   d. Optometry (O.D.)
   e. Osteopathic Medicine (D.O.)
   f. Podiatry (Pod.D., D.P., or P.M.)
   g. Theological Professions, General (B.D., M.Div., Rabbi)
   h. Veterinary Medicine (D.V.M.)
9. **Doctoral Degree.** An earned academic degree carrying the title of Doctor. Not included are first professional degrees such as M.D., D.D.S.
10. **Other.** Includes all other categories of earned degrees/diplomas/certificates, such as specialist degrees for work completed toward a certificate (for example, Educational Specialist).

High School Diploma. See **Highest Degree/Diploma/Certificate Earned.**

High School Equivalency Examinations. Examinations approved by a state department of education or other authorized agency that are intended to provide an appraisal of a student's achievement or performance in the broad subject matter areas usually required for high school graduation. The tests of General Educational Development (GED) are the most widely recognized high school equivalency examinations.

High School Graduates. Students who have received formal recognition for successful completion of the prescribed secondary school program of studies.

High School Rank. The rank of each student in his or her high school graduating class. The recommended quartiles for grouping students are:

75-100%
50- 74%
25- 49%
Below 25%

Hispanic. See **Race/Ethnic Identification.**

Home and Family Life Instruction. See **Non-Degree-Related Instruction.**

Hospitals. See **Current-Fund Expenditure Categories** and **Current-Fund Revenue Categories.**

I

Independent Operations. See **Current-Fund Expenditure Categories, Current-Fund Revenue Categories,** and **Program Classification Structure.**

In-District Students. See **Geographic Origin.**

Individual Study Laboratory. See **Room-Use Categories.**

In-State Students. See **Geographic Origin.**

Institutional Code. Unique code designations for postsecondary institutions. Detailed information can be obtained from the National Center for Education Statistics (NCES) in Washington, D.C.

1. **Federal Interagency Committee on Education (FICE) Code.** An unstructured number assigned to each higher education

Institutional Code (continued)

1. **Federal Interagency Committee on Education (FICE) Code (continued)**
   institution by the Federal Interagency Committee on Education. This code will remain a unique institutional identification number for the life of the institution.
2. **All Other Institutions.** Other institutions (such as those included in the *Directory of Postsecondary Schools with Occupational Programs*) have been assigned a code comprised of a state code and a serial number.

Institutional Housing, Number of Students Living In. The number of students living in institutional housing as of the housing census data. Includes students living in overcapacity space as well as regular capacity space.

Institutional Housing, Number of Student Spaces Available. The total student spaces available in institutional housing as of the housing census date. Only regular occupancy spaces are counted.

Institutional Support. See **Current-Fund Expenditure Categories** and **Program Classification Structure.**

Institution Control/Legal Identity. The constituency to which the institution has primary legal responsibility.

1. **Public.** Control of policy and funding originating directly or indirectly from a constitutionally defined form of government. The following subcategories generally are used: federal, state, territorial, school district, county, township, and city.
2. **Private.** Control of policy and funding originating primarily from a nongovernmental entity. The following subcategories generally are used: profit making; independent, nonprofit; and affiliated with religious group.
3. **Other.** Control of policy and funding originating from a combination of governmental and nongovernmental entities.

Instruction. See **Current-Fund Expenditure Categories, Degree-Related Instruction, Non-Degree-Related Instruction, Program Classification Structure,** and **Requisite Preparatory/Remedial Instruction.**

Instructional-Contact Hours. See **Faculty-Contact Hours.**

Instruction/Research Professionals. See **Manpower-Resource Categories.**

Instructor. See **Faculty-Rank Titles.**

J

Juniors. See Student Level.

L

Land. See **Capital Asset.**

Land Improvement. See **Capital Asset** and **Capital Costs.**

Legal Identity. See **Institutional Control.**

Level of School Completed. An indication of the grade or year of education completed beyond the highest degree/diploma/certificate obtained.

Liabilities. Can include accounts payable and accrued liabilities; notes, bonds, and mortgages payable; deposits; deferred revenues; and contracts payable.

Loan Funds. See **Fund Groups.**

Long-Term Debt. A debt payable more than one year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations.

Lower Division. See **Student Level** and **Course Level.**

M

Mandatory Transfers. See **Current-Fund Expenditure Categories** and **Transfers.**

Manpower Resource. See **Employee Counts** and **Manpower-Resource Categories.**

Manpower-Resource Categories. Certain general categories of employees who primarily perform certain general kinds of activities. Each category of employee represents a different kind of manpower resource available to an institution. The following categories provide for the classification of manpower resources at institutions of postsecondary education. The categories are derived from Dennis P. Jones and Theodore H. Drews, *A Manual for Budgeting and Accounting for Manpower Resources in Postsecondary Education* (Washington, D.C.: Government Printing Office, 1977).

1. **Executive / Administrative / Managerial Professionals.** Includes employees who exercise primary responsibility for

Manpower-Resource Categories (continued)

1. **Executive/Administrative/Managerial Professionals (continued)**
management of the institution or of a customarily recognized department or its subdivision and who devote no more than 20 percent of their work week to Fair Labor Standards Act (FLSA) nonexempt work. Assignments may require the performance of work directly related to management policies or general business operations of the institution or the performance of functions in the administration of a department or its subdivision directly related to academic instruction.

   This category conventionally will include employees with such job titles as president, controller, dean, director, assistant to the president, assistant dean, assistant director, and coordinator. It may not include the head, chairman, or other administrative assignee within a department or similar unit unless that person is primarily an administrator exercising specific administrative authority while other activities are secondary.

   It is assumed that assignments in this category customarily and regularly require the incumbent to exercise discretion and independent judgment, and to direct the work of others. Subcategories follow.

   1.1 Assignment at this top level requires reporting either to the top executive officer or to the governing board for the operation of a system, institution, or a principal phase or portion of the institutional operation.
   1.2 Assignment requires the administration of a group of programs or a major operational unit while normally reporting to an officer holding a top executive appointment.
   1.3 Assignment requires either the administration of an operational unit or program or the sharing of responsibility for a major unit with an administrator at a higher level.
   1.4 Assignment requires administrative support above the clerical level to a manager at a higher level while engaging directly in specific administrative activities within a unit or subdivision or having first-line supervisory responsibilities.

Manpower-Resource Categories (continued)

2. **Instruction/Research Professionals.** Includes employees who customarily receive assignments for the purpose of instruction and/or research (a combination of those activities is most common).

   It must be recognized that these classifications derive from the institution's perception of the employees and that such perceptions are reflected most accurately in the assignments made. Thus, a president or vice-president of the institution or the dean of a college, even though they may also carry the title of professor, are not members of the Instruction/Research Professionals classification unless they normally spend at least 50 percent of their time in instruction and research activities.

   The term *faculty* advisedly is not used in a determining or definitive sense to describe this activity because that term has no universal or agreed-upon meaning for staff group coverage among institutions of postsecondary education. While the traditional faculty titles are used in the subcategories because they do make some contribution to understanding, they are used reluctantly. This reluctance derives from the knowledge that these terms, too, have lost universal meaning if, indeed, they ever had it. The following discussion permits classification of undesignated-rank staff, researchers, visiting scholars, and so forth, on a single scale.

   2.1 Senior Instruction/Research. Assignment and classification at this top level implies a full level and scope of academic and scholarly responsibility and experience in the professional field.

   The institution expects leadership in some aspect(s) of academic and scholarly performance, such as curriculum development, excellence in teaching, and development of knowledge. Commonly, assignment and classification at this level may be associated with such titles as professor and associate professor.

   2.2 Junior Instruction/Research. Assignment and classification at this next level implies professional responsibility and experience at any entry or intermediate level, with considerable latitude of independence in the performance of assignments, but with limitations on the freedom to

Manpower-Resource Categories (continued)

2. **Instruction/Research Professionals (continued)**
   2.2 Junior Instruction/Research (continued)
   select and structure these assignments. Commonly, assignment and classification at this level may be associated with such titles as assistant professor and instructor.
   2.3 Graduate Student. Assignment and classification at this level implies performance with guidance from others exercising primary responsibility. The category typically is staffed by people with student status at the employing institution and may be associated with such titles as teaching associate, teaching assistant, and teaching fellow.
3. **Specialist/Support Professionals.** Includes employees who are given assignments requiring knowledge of an advanced type in a field of science or learning, or original and creative work in an artistic field. Typically, no more than 20 percent of the work week is devoted to FLSA nonexempt work.

   This category has a number of features in common with the previous two classifications, Executive/Administrative/Managerial Professionals and Instruction/Research Professionals. Persons in these three categories conventionally are drawn from the same or similar education, training, experience, and vocational backgrounds. Typically, there is some intercategory mobility among these three categories, and all three (and only these three) are in the Fair Labor Standards Act exempt category. It is common for persons classified and assigned to this occupational category to have secondary or permanent occupational titles derived from the Instruction/Research Professionals category, or to be lumped with the previous two classifications in a group called *academic.*

   The category of Specialist/Support Professionals includes such employees as pathologists, pharmacists, attorneys, librarians, accountants, architects, systems analysts, psychologists, counselors, and so forth, who are employed for the primary purposes of performing or operating in the areas of academic support, student services, and institutional support. This does not include individuals who have executive or managerial (supervisory) responsibilities in these areas.

Manpower-Resource Categories (continued)

3. **Specialist/Support Professionals (continued)**

   A useful set of subcategories in this classification may be derived from the educational qualifications conventionally required at different levels.

   3.1 The advanced-level assignment and classification would require that the incumbent normally would have attained a doctoral degree or equivalent.

   3.2 The intermediate-level assignment and classification would require that the incumbent normally would have attained a master's degree or equivalent.

   3.3 The entry-level assignment and classification would require that the incumbent normally would have attained a bachelor's degree or equivalent.

4. **Technical Employees.** Includes employees who exercise specialized knowledge and skills of the type normally acquired in postsecondary education programs that do not lead to a bachelor's degree, but that do lead to recognition of completion of a planned and sequential program. Such technical staff may be computer operators, dental assistants, photographers, draftsmen, position classification specialists, airplane pilots, practical nurses, occupational therapists, ornamental horticulturists, engineering technologists, and so forth. While these skills normally are acquired in formal postsecondary educational programs, incumbents also may have acquired them through experience.

   Subcategories in this classification are indicated for institutional convenience only. Interinstitutional comparison and reporting by subdivisions in this classification does not seem warranted, given the state of the art of classification, because manpower markets and characteristics are predominantly localized. Standard definitions may be developed in the future as demand indicates the need and as more is learned about this manpower category in postsecondary-education institutions. For its own purposes the institution may distinguish:

   4.1 Advanced-level classification and assignment

   4.2 Intermediate-level classification and assignment

   4.3 Entry-level classification and assignment

5. **Office/Clerical Employees.** Includes employees who perform clerical and secretarial duties in offices or other locations in

Manpower-Resource Categories (continued)

5. **Office/Clerical Employees (continued)**
which one customarily finds clerical staff. This includes secretaries, typists, bookkeepers, file clerks, inventory clerks, and so forth; they may be found in such locations as offices, warehouses, motor pools, and laboratories.

   Subcategories in this classification are indicated for institutional convenience only. Interinstitutional comparison and reporting by subdivisions in this classification does not seem warranted, given the state of the art of classification, because manpower markets and characteristics are predominantly localized. Standard definitions may be developed in the future as demand indicates the need and as more is learned about this manpower category in postsecondary-education institutions. For its own purposes the institution may distinguish:
   5.1 Advanced-level classification and assignment
   5.2 Intermediate-level classification and assignment
   5.3 Entry-level classification and assignment
6. **Crafts and Trades Employees.** Includes employees who perform manually skilled activities in a craft or trade, including air conditioning installers, appliance repairmen, auto mechanics, carpenters, electricians, roofers, painters, plumbers, and so forth. Persons so employed may have derived their skills from trade or vocational schools or may have served (or be serving) apprenticeships.

   Interinstitutional comparison and reporting by subdivisions in this classification does not seem warranted, given the state of the art of classification, because manpower markets and characteristics are predominantly localized. This localization of conditions is particularly reflected in the regional variations in trade union activities and arrangements. For its own purposes the institution may distinguish:
   6.1 Advanced-level classification and assignment. For some trades, this may correspond to the trade's own classification as *master.*
   6.2 Intermediate-level classification and assignment. This may correspond to the trade's own classification as *journeyman.*
   6.3 Entry-level classification and assignment. This may correspond to the trade's own classification as *apprentice.*

Manpower-Resource Categories (continued)

7. **Service Employees.** Includes employees assigned to activities requiring only a limited amount of previously acquired skills and knowledge. It includes such employees as custodians, groundskeepers, security guards, food-service workers, drivers, messengers, and so forth.

   It is particularly with respect to this classification that inter-institutional comparisons or other reporting of anything but aggregate data from this category does not seem warranted, given the state of the art of classification and the extreme localization of the manpower markets and characteristics. For the institution's own convenience, and for its own purposes, such as salary schedules, the institution may distinguish:

   7.1 Advanced-level classification and assignment
   7.2 Intermediate-level classification and assignment
   7.3 Entry-level classification and assignment

When using these categories to report employee full-time equivalent (FTE) counts, an individual with more than one function would be counted by the appropriate FTE in each applicable category. (See **Employee Counts.**)

Modified Accrual Accounting. Generally accepted accounting procedures for institutions of higher education. The basis of accounting is the same as accrual accounting with the following allowable exceptions: (1) accounting for depreciation is not required, and (2) tuition and fees revenue from a term extending over a fiscal-year end may be reported totally with the fiscal year in which the program is conducted.

Master's Degree. See **Highest Degree/Diploma/Certificate Earned** and **Program Level.**

Multi-Campus System. See **Reporting-Unit Structure.**

N

National Direct Student Loan (NDSL) Program (P.L. 89-329, Higher Education Act of 1965, Title IV-E). Assists in the establishment of funds at institutions of higher education making low-interest loans to graduate and undergraduate students. Grants to the institutions make up 90 percent of the loan fund with 10 percent contributed by the institution.

Need-Based Financial Aid. Financial aid awarded on the basis of financial need.

New Undergraduate Transfer Student. A student entering the institution for the first time who has earned one term or more of academic credit at another institution which is applicable for credit at the institution of current enrollment.

Non-Capital Equipment. See **Direct Costs.**

Nonclass Laboratory. See **Room-Use Categories.**

Nonexempt Employee. An employee whose conditions of employment and compensation are subject to the provisions of the Fair Labor Standards Act of 1938, as amended. Nonexempt employees are eligible for overtime payment.

Non-Degree-Related Instruction. Those instructional offerings that are not part of one of an institution's formal degree or certificate programs. The following categories could be used:

1. **General-Studies Instruction (Non-Degree).** Includes those instructional offerings that are not part of formal degree or certificate programs and that are intended to provide the learner with the knowledge, skills, and attitudes that typically are associated with an "academic discipline" (such as literature, mathematics, or philosophy).

   In classifying offerings in this subprogram, the user should determine whether they lend themselves to classification in one of the traditional academic disciplines typically grouped as the *liberal arts.* If they can be classified in such a discipline category and if they are not part of a formal degree or certificate program, they should be included in this subprogram. Categories related to subject area, credit/non-credit status, course level, and delivery mechanism can be used to further describe instructional offerings within this subprogram. Examples are non-degree offerings in great books, painting and sculpture, fine arts, and foreign languages for travel.
2. **Occupation-Related Instruction.** Those instructional offerings that are not offered as part of a certificate or degree program but that are carried out in order to provide the learner with the knowledge, skills, and background related to a specific occupation or career.

   The instructional offerings classified in this category should focus on the role of the individual as a worker rather than upon one's role as a member of society or the family, or as a user of leisure time. Categories related to subject area, credit/non-credit status, course level, and delivery mechanism can be used to further describe instructional offerings within this subprogram. Examples are non-degree-related continuing education offerings for physicians and non-degree-related career/vocational courses.

Non-Degree-Related Instruction (continued)

3. **Social Roles/Interaction Instruction.** Those instructional offerings that are not offered as part of a certificate or degree program but that are carried out in order to provide the learner with the knowledge, skills, and capabilities needed to function as a member of or to interact within society and the variety of social institutions within society.

   It includes those offerings that deal with the person as a member of a social organization or institution. Such social institutions include but are not limited to the church, the community, and organizations associated with the various levels of government. Categories related to subject area, credit/non-credit status, level, and delivery mechanism can be used to further describe instructional offerings within this category. Examples are civil defense orientation programs; non-degree offerings in citizenship, current events/community programs, consumerism; church-sponsored offerings dealing with religious teachings; and language offerings for persons seeking U.S. citizenship.
4. **Home and Family Life Instruction.** Those instructional offerings that are not offered as part of a certificate or degree program but that are carried out in order to provide the learner with knowledge, skills, and capabilities related to the establishment, maintenance, and improvement of a home; to the carrying out of those functions typically associated with the conduct of a household; or to the person's responsibilities as a member of the family unit.

   This category includes those offerings that focus solely on the individual's role as a member of a family or household rather than upon one's role as a worker, member of a social organization, or user of leisure time. Categories related to subject area, credit/non-credit status, level, and delivery mechanism can be used to further describe instructional offerings within this subprogram. Examples are child care and development, gardening, do-it-yourself building and repair skills, household budgeting, homemaking, and sewing and cooking (if not offered as a recreational pursuit such as gourmet cooking).
5. **Personal Interest and Leisure Instruction.** Those instructional activities that are not offered as part of a certificate or degree

Non-Degree-Related Instruction (continued)

5. **Personal Interest and Leisure Instruction (continued)**
program but that are carried out in order to provide learners with the knowledge, skills, and capabilities they desire in order to further develop their own level of intellectual attainment, to support their own recreational or avocational pursuits, or to improve their day-to-day living skills.

   The activities included in this category focus on the individual as a user of leisure time rather than upon the individual as a member of a social institution or on occupational and career-related needs. Categories related to subject area, credit/non-credit status, level, and delivery mechanism can be used to further describe instructional offerings within this category. Examples are nondegree offerings in morals and ethics, crafts, leadership development (if not specific to a particular organization or social institution), training of pets, physical fitness, speed reading, driver training, and personality development.

Nonmandatory Transfers. See **Transfers.**

Non-Need-Based Financial Aid. Financial aid awarded on the basis of merit rather than financial need.

Nontenured. See **Tenure.**

Normal Full-Time Credit-Hour Load. The total number of credits (such as credit hours or contact hours) required for completing a student program, divided by the number of terms normally required.

O

Object Classifications. The categorization of institutional expenditures according to the type of goods or services received in return for the expenditures.

Examples of object classifications are personnel services, supplies, travel, fuel, and equipment.

Occupational Classification. A structure for categorizing occupations that has been developed by the U.S. Department of Labor and published in U.S. Office of Management and Budget, *Standard Occupational Classification Manual,* draft ed. (Washington, D.C.: Government Printing Office, 1976). This document incorporates the *Dictionary of Occupational Titles* (D.O.T.).

Occupation-Related Instruction. See **Non-Degree-Related Instruction.**

Office/Clerical Employees. See **Manpower-Resource Categories.**

Office Facility. See **Room-Use Categories.**

Operation and Maintenance of Plant. See **Current-Fund Expenditure Categories.**

Out-of-State Students. See **Geographic Origin.**

P

Parent Institution/Main Campus. See **Reporting-Unit Structure.**

Part-Time Counts. See **Employee Counts** and **Student Counts.**

Personal Interest and Leisure Instruction. See **Non-Degree-Related Instruction.**

Plant Funds. See **Fund Groups.**

Predominant Calendar System. The method by which the institution structures most of its courses for the calendar year. The following systems are typical:

1. **Quarter.** The quarter calendar consists of three quarters with about twelve weeks for each quarter of instruction. There may be an additional quarter in the summer.
2. **Semester.** The semester calendar consists of two semesters during the typical academic year with about sixteen weeks for

Predominant Calendar System (continued)

2. **Semester (continued)**
   each semester of instruction. There may be an additional summer session.
3. **Trimester.** The trimester calendar is composed of three terms with about fifteen weeks for each term of instruction.
4. **4-1-4 Plan.** The 4-1-4 calendar is composed of four courses taken for four months, one course taken for one month, and four courses taken for four months. There may be an additional summer session.

Private. See **Institutional Control/Legal Identity.**

Private Gifts, Grants, and Contracts. See **Current-Fund Revenue Categories.**

Professional Certificate. See **Highest Degree/Diploma/Certificate Earned.**

Professor. See **Faculty-Rank Titles.**

Program Classification Structure (PCS). Defines a framework for identifying and organizing the activities of postsecondary education in a program-oriented manner and provides a standard categorization of programs for program budgets. It is derived from Douglas Collier, *Program Classification Structure,* 2nd ed. (Boulder, Colo.: National Center for Higher Education Management Systems, 1976), which is in a review process and therefore subject to change. The eight programs in the PCS are as follows:

1. **Instruction.** Those activities carried out for the express purpose of eliciting some measure of *educational change* in a learner or group of learners. *Educational change* is defined to include the acquisition of improved understanding of some portion of a body of knowledge; the adoption of new or different attitudes; and the acquisition or increased mastery of a skill or set of skills.

   The activities that may be carried out to elicit these educational changes include *teaching* activities as well as *facilitating* activities (which are more commonly associated with the design and guidance of a learning experience rather than with

Program Classification Structure (PCS) (continued)

1. **Instruction (continued)**
   teaching something to a learner). The facilitating role can be distinguished from that of academic advising in that it is an integral part of the design and conduct of the instructional program, while advising supports the program by clarifying requirements, describing alternatives, and so forth. The Instruction category includes both credit and non-credit instructional offerings.
2. **Research.** Those activities intended to produce one or more research outcomes, including the creation of new knowledge, the reorganization of knowledge, and the application of knowledge.

   It includes those activities carried out with institutional funds as well as those carried out under the terms of agreement with agencies external to the institution. Research activities may be conducted by any number of organizational entities, including research divisions, bureaus, institutes, and experimental stations. Instructional activities such as workshops, short courses, and training grants should not be classified within the Research program but should be classified as part of Instruction or, under very specific circumstances, as part of Public Service.
3. **Public Service.** Those activities that are established to make available to the public the various unique resources and capabilities of the institution for the specific purpose of responding to a community need or solving a community problem.

   Included are the provision of institutional facilities as well as those services of the faculty and staff that are made available outside the context of the institution's regular instruction and research programs. Instructional activities should be classified in the Public Service program only if they can be shown to meet the criterion of "making available institutional resources and expertise outside the context of the instruction program" rather than simply *extending* the instruction program.
4. **Academic Support.** Those activities that are carried out in direct support of one or more of the three primary programs: Instruction, Research, and Public Service.

Program Classification Structure (PCS) (continued)

4. **Academic Support (continued)**

   The activities that should be classified in this program include activities related to the preservation, maintenance, and display of the stock of knowledge and educational materials (for example, libraries and museums), activities that directly contribute to the way in which instruction is delivered or research is conducted (such as educational media services, academic computing support, and ancillary support), as well as those activities directly related to the administration of academic programs and the development of academic personnel.

   The activities that should be classified in the Academic Support program differ from those classified in the other support programs in that they are carried out in *direct* support of one or more of the three primary programs.

5. **Student Service.** Those activities carried out with the objective of contributing to the emotional and physical well-being of the students as well as to their intellectual, cultural, and social development outside the context of the formal instruction program.

   The Student Service program attempts to achieve this objective by expanding the dimensions of the student's educational and social development by providing cultural, social, and athletic experiences; providing those services and conveniences needed by students as members of an on-campus, resident student body; and assisting students in dealing with personal problems and relationships as well as in their transition from student to member of the labor force.

6. **Institutional Support.** Those activities carried out to provide for the day-to-day functioning as well as the long-range viability of the institution as an operating organization.

   The overall objective of the Institutional Support program is to provide for the institution's organizational effectiveness and continuity. It does this by providing for planning and executive direction, providing for administrative and logistical services, maintaining the quality of the physical environment, enhancing relationships with the institution's constituencies, and providing services and conveniences for the employees of the institution.

Program Classification Structure (PCS) (continued)

7. **Independent Operations.** Provides the capability to classify those program elements that are independent of or unrelated to the primary missions of the institution.

   The Independent Operations program includes those operations that are owned or controlled by the institution as investments, but only if they are financed from the institution's current operations. Operations that represent investments of the institution's endowment funds should be accounted for in the Endowment Fund Group and therefore should not be classified in the PCS (which is used to classify only current operations and accounts).
8. **Student Access.** Those activities carried out with the objective of obtaining a student body having the characteristics the institution desires (such as academic qualifications and capabilities, socioeconomic status, racial/ethnic background, and athletic abilities).

   Included in this program are those activities carried out to identify prospective students, to promote attendance at the institution, to provide prospective students with incentives to attend the institution (including financial assistance), and to process the admissions applications of potential students. This program does not include promotional activities designed to create a favorable image of the institution with the general public, but does include activities specifically intended to influence the attendance decisions of prospective students.

Program Completers. Those students who have satisfied the requirements needed to earn a degree, certificate, or diploma awarded by an institution.

Program Level. The levels at which a postsecondary-education institution offers formal awards or recognition in each program. The following categories are recommended:

1. **Certificate or Diploma (less than one year) Program.** A course of study or program offered by a postsecondary-education institution designed for completion in less than one academic year and terminating in the award of a certificate or diploma.

Program Level (continued)

2. **Certificate or Diploma (one year or more) Program.** A program offered by a postsecondary-education institution designed for completion in one to two academic years and terminating in the award of a certificate or diploma.
3. **Associate-Degree (two years or more) Program.** An educational program that is below the baccalaureate level, that requires at least two but fewer than four academic years of postsecondary-education work and that terminates in the award of an associate degree.
4. **Bachelor's-Degree Program.** An educational program that generally requires four to five academic years and that terminates in the award of a bachelor's degree.
5. **Master's-Degree Program.** An educational program at the graduate level that terminates in any earned academic degree carrying the title of master. In liberal arts and sciences, the degree customarily is granted on successful completion of one or two academic years of work beyond the bachelor's level. In professional fields, it is an advanced professional degree carrying the master's designation (for example, M.S. [Master of Surgery or Master of Science], M.S.W. [Master of Social Work]) earned after the first professional degree.
6. **First-Professional-Degree Program.** An educational program that terminates in an earned degree in a professional field. The specific professional programs included in this category are:
   a. Dentistry (D.D.S. or D.M.D.)
   b. Law, General (L.L.B. or J.D. [if J.D. is the first professional degree])
   c. Medicine (M.D.)
   d. Optometry (O.D.)
   e. Osteopathic Medicine (D.O.)
   f. Podiatry (Pod.D., D.P., or P.M.)
   g. Theological Professions, General (B.D., M.Div., Rabbi)
   h. Veterinary Medicine (D.V.M.)
7. **Doctoral-Degree Program.** An educational program at the graduate level that terminates in any earned academic degree carrying the title of doctor. (Not to be included in this category are first professional degrees such as M.D., D.D.S.)
8. **Other Program.** Includes any educational programs that terminate in other types of earned degrees/diplomas/certificates,

Program Level (continued)

8. **Other Program (continued)**
   such as specialist degrees for work completed toward a certificate (for example, Educational Specialist).

Program Site. Location where a program is offered (may not be the same as the institution's campus).

Public. See **Institutional Control/Legal Identity.**

Public Service. See **Current-Fund Expenditure Categories** and **Program Classification Structure.**

Q

Quarter. See **Predominant Calendar System.**

R

Race/Ethnic Identification. Categorization of individuals according to the race/ethnic categories to which they belong, are regarded by the community as belonging, or categorize themselves as belonging.

This concept of race/ethnic identification and the following categories are those used by the U.S. Office for Civil Rights, the Equal Employment Opportunity Commission, and other federal agencies in conformity with recommendations by the Office of Management and Budget (OMB) Ad Hoc Committee on Race/Ethnic Categories in 1976. The categories are as follows:

1. **Black, Not of Hispanic Origin.** A person having origins in any of the black racial groups of Africa.
2. **Hispanic.** A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.
3. **Asian or Pacific Islander.** A person having origins in any of the original peoples of the Far East, Southeast Asia, the

Race/Ethnic Identification (continued)

3. **Asian or Pacific Islander (continued)**
   Indian Subcontinent, or the Pacific Islands. This area includes, for example, China, Japan, Korea, the Philippine Islands, and Samoa.
4. **American Indian or Alaskan Native.** A person having origins in any of the original peoples of North America and maintaining cultural identification through tribal affiliation or community recognition.
5. **White, Not of Hispanic Origin.** A person having origins in any of the original peoples of Europe, North Africa, or the Middle East.

Non-U.S. Citizens are to be reported as follows.

- For student reporting, non-resident aliens (those individuals who have not been admitted to the United States for permanent residence) are reported only as totals and are *not* identified by race/ethnic categories.
- For employee reporting, foreign nationals are reported separately as well as included with statistics reported for full-time staff by occupational activity and *are* identified by race/ethnic category.

Remedial Instruction. See **Requisite Preparatory/Remedial Instruction.**

Remodeling. See **Building Condition.**

Replacement Cost (Estimated). The estimated original value of an asset expressed in current dollars. Replacement cost is calculated by applying a replacement-cost index to the historical cost of an asset.

Reporting-Unit Structure. The type of organization that identifies the institution for reporting purposes.

1. **Single-Campus Institution.** A postsecondary-education institution that conducts its programs at a single site.
2. **Parent Institution/Main Campus.** Usually the location of the core, primary, or most comprehensive program (in institutions consisting of a main campus and one or more branch

Reporting-Unit Structure (continued)

2. **Parent Institution/Main Campus (continued)**
   campuses). Unless the institution-wide or central administrative office of such institutions is reported to be at a different location, the main campus is also the location of the central administrative office.
3. **Branch Campus.** A campus or division of an organization that is organized on a relatively permanent basis (that is, has a relatively permanent administration), that offers an organized program or programs of study (as opposed to courses), and that is located in a community different from that in which its parent organization is located. Being in a community different from that of the parent institution means that a branch is located beyond a reasonable commuting distance from the main campus of the parent institution.
4. **Campus in a Multi-Campus System.** An administratively equal campus in a complex of two or more institutions, each separately organized or independently complete, under the control or supervision of a single administrative body.
5. **Central Office.** The administrative body or component that supervises the various administratively equal campuses in a multi-campus system.

Required Fees. The charges assessed to students for certain items not covered by tuition.

Such fees include all fixed-sum charges required of such a large proportion of all students that the student who does not pay the charge is an exception. Required fees may include charges for student activities, health services, student center, athletics, and construction, but should *not* include first-time admissions or application charges.

Requisite Preparatory/Remedial Instruction. Those instructional offerings carried out to provide the learner with the skills or knowledge required by the institution to undertake course work leading toward a postsecondary degree or certificate. These offerings, supplemental to the normal academic program, typically are designated as preparatory, remedial, developmental, or special education services. They may be taken prior to, or along with, the course work leading toward the degree or certificate.

Requisite Preparatory/Remedial Instruction (continued)

They are generally non-credit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly.

Research. See **Current-Fund Expenditure Categories** and **Program Classification Structure.**

Residential Facility. See **Room-Use Categories.**

Restricted Funds. Those monies that are given to an institution for a specified purpose by a particular funder and are restricted to use for that specific purpose.

Room-Use Categories. Standard groups of institution areas described by primary use. These codes and definitions are those recommended in Leonard Romney, *Higher Education Facilities Inventory and Classification Manual* (Boulder, Colo.: National Center for Higher Education Management Systems, 1972). Standard categories that describe the use of particular assignable areas are:

1. **Classroom.** A room used by classes that do not require special-purpose equipment for student use. (Coded as 100)
2. **Class Laboratory.** A room used primarily by regularly scheduled classes that require special-purpose equipment for student participation, experimentation, observation, or practice in a field of study. (Coded as 210)
3. **Special-Class Laboratory.** A room used primarily by informally (or irregularly) scheduled classes that require special-purpose equipment for student participation, experimentation, observation, or practice in a field of study. (Coded as 220)
4. **Individual-Study Laboratory.** A room used primarily for individual student experimentation, observation, or practice in a particular field of study. (Coded as 230)
5. **Nonclass Laboratory.** A room used for laboratory applications, research, and/or training in research methodology that require special-purpose equipment for staff and/or student experimentation or observation. (Coded as 250)

Room-Use Categories (continued)

6. **Office Facility.** A room used by faculty, staff, or students working at a desk (or table). (Coded as 300)
7. **Study Facility.** A room used by individuals: (a) to study books or audiovisual materials, (b) to provide shelving for library or audiovisual materials, (c) as a combination reading room and stacks, (d) as a reading/study room, stack, or open-stack reading room as a supporting service to such rooms, or (e) to serve activities in reading/study rooms, stacks, open-stack reading rooms, or processing rooms. (Coded as 400)
8. **Special-Use Facility.** A room used: (a) as an armory, (b) as an armory service, (c) for athletic/physical education activities, (d) for athletic facilities spectator seating, (e) for direct service to an athletic/physical education facility, (f) for audiovisual radio, TV production, distribution, service, (g) for the diagnosis and/or treatment of patients in a program other than medicine, dentistry, and student health care, or any room that supports these activities, (h) to practice the principles of certain disciplines, such as teaching and home economics, (i) as demonstration facilities, and (j) as field buildings, such as agricultural, meteorological, animal shelter, and greenhouse. (Coded as 500)
9. **General-Use Facility.** A room used for assembly, exhibition, food-service area, lounge, merchandising, recreation, meeting, or locker room facilities, or a room that directly services such facilities. (Coded as 600)
10. **Support Facility.** A room used for data processing/computer, manufacture/repair/maintenance of products or equipment, storage for materials/vehicles, food processing or storage, or cleaning/washing/drying/ironing linens, and so on, or a room that directly serves such facilities. (Coded as 700)
11. **Health-Care Facility.** A room used for health-care facilities for humans as well as animals. Included are patient bedrooms and baths, nurses' stations, surgery and treatment rooms, rooms used for diagnostic support services, supplies storage area, and public waiting rooms. (Coded as 800)
12. **Residential Facility.** Rooms that serve as student and faculty housing (for example, sleeping rooms, apartments, and houses). Excluded are rooms that serve residential activities such as office space and food facilities. (Coded as 900)

Room-Use Categories (continued)

13. **Unclassified Facility.** Rooms not assigned, undergoing remodeling or alteration, or not completely finished in construction at the time of inventory. (Coded as 000)

S

Salaries and Wages. See **Direct Costs.**

Salary. See **Average Full-Time Equivalent (FTE) Salary.**

Sales and Services. See **Current-Fund Revenue Categories.**

Scholarships and Fellowships. See **Current-Fund Expenditure Categories.**

Scholastic Aptitude Test (SAT) Scores. See **Aptitude/Achievement Test Scores.**

Second-Year Students. See **Student Level.**

Semester. See **Predominant Calendar System.**

Seniors. See **Student Level.**

Service Employees. See **Manpower-Resource Categories.**

Service Months. See **Employee Counts.**

Single-Campus Institution. See **Reporting-Unit Structure.**

Social Roles/Interaction Instruction. See **Non-Degree-Related Instruction.**

Sophomores. See **Student Level.**

Special-Class Laboratory. See **Room-Use Categories.**

Specialist/Support Professionals. See **Manpower-Resource Categories.**

Special-Use Facility. See **Room-Use Categories.**

State Appropriations. See **Current-Fund Revenue Categories.**

State Student Incentive Grant (SSIG) Program. A program of 50/50 sharing (state/federal) in which states are encouraged to develop or expand programs of grant aid to "substantially needy" students attending eligible institutions of postsecondary education. The states are responsible for selection of grant recipients, subject in turn to review of selection criteria by the U.S. Commissioner of Education. Individual student grants are limited to $1,500 ($750 federal share) per academic year.

Statement of Changes in Fund Balances. A financial statement that describes the flow of funds into and out of a higher education institution. The flow of funds is shown separately for each fund group.

Statement of Current-Fund Revenues, Expenditures, and Changes. A financial statement that provides additional detail beyond what is available in the Statement of Changes in Fund Balances regarding the flow of funds into and out of the Current Fund.

Revenues are shown by source (See **Current-Fund Revenue Categories**), and expenditures are shown by function (See **Current-Fund Expenditure Categories**). The statement usually is

Statement of Current-Fund Revenues, Expenditures, and Charges (continued)

subdivided into separate columns for restricted and unrestricted current funds.

Station. The total facilities necessary to accommodate one person for one time period.

The time period varies for different types of facilities. For example, when discussing classroom stations, the period of time may be one hour or class period; when dealing with office stations, the time period may be one year (or it may be indefinite).

Student Access. See **Program Classification Structure.**

Student Counts. The recording or reporting of student data for internal and exchange purposes. The following two types of statistics are needed:

1. **Head Counts.** Identification of the unduplicated number of students, usually on a profile (point-in-time) basis, by student characteristics such as sex, race/ethnic status, full-time/part-time status, and so forth.
2. **Full-Time Equivalent (FTE) Counts.** Numbers of enrollments (duplicated counts), usually on a profile (point-in-time) basis, by unit/department of instruction or by student program/discipline.

   An FTE count is the equivalent of one student who is deemed to be carrying a full load in accordance with an institutionally agreed upon convention for converting numbers of specific students to an equivalent number of full-time students. For purposes of exchanging information about FTE students, the following method can be used to calculate comparable FTE student data.

   Step 1: Determine the institutional standard full-time load for a given student program. This could be done for each degree program, for each level (such as undergraduate versus graduate versus professional), or it could represent an average of several degree programs or levels.

Student Counts (continued)

2. **Full-Time Equivalent (FTE) Counts (continued)**
   a. Take the number of award units required for a degree as specified by the institution (for example, number of student credit hours, quarter hours, or course units).
   b. Take the number of time periods normally required for an academic year at the institution (for example, three quarters, two semesters, or two trimesters) and multiply this by the number of academic years normally required by the institution to complete the degree (such as three years or four years).
   c. Divide the number of award units specified in Step 1-a by the figure calculated in Step 1-b to derive the standard full-time load at the institution.

   Step 2: Determine the number of total full-time equivalent students at the institution, or in a specific class or level, by taking the total enrollment award units (such as total student credit hours or total student course units) as of a given point in time (for example, census date in autumn quarter), and then dividing this by the standard full-time load calculated in Step 1.

   Note: Specific types of students may be reflected in FTE statistics on a headcount basis since enrollment in certain programs (such as Ph.D., Medicine, or Dentistry) always requires full-time status, and the amount of award units involved at any given point in time is irrelevant.

Student Credit Hours. A unit of measure that represents one student engaged in an activity for which one hour of credit toward a degree or other certificate is granted upon successful completion. Total student credit hours for a course are calculated by multiplying the course credit-hours value by the number of students enrolled in the course.

Student Employees. Employees at a postsecondary-education institution who also are students and whose primary purpose is the pursuit of a course of study.

Student-Contact Hours. The total of the number of hours spent by students in scheduled instructional activities during a specified period of time.

Student-Contact Hours (continued)

If a course with an enrollment of 20 students meets 3 hours per week for 15 weeks, the number of student-contact hours is 20 x 3 x 15 = 900. Similarly, if a course with an enrollment of 20 students meets 8 hours per day for 2 days, the number of student-contact hours is 20 x 8 x 2 = 320.

Student Level. The proportion of total requirements the student has obtained toward the completion of the degree/diploma/certificate program in which he or she is enrolled, according to the number of years normally required to obtain them.

This involves individuals who have been admitted to a general or specific course of study or program at the completion of which a degree/diploma/certificate is awarded by the institution. Students who have not yet declared a major (that is, indicated the specific program they will follow) but have taken or are presently enrolled in courses and activities attempted and completed by degree/diploma/certificate students should be included in this category. The following classifications are generally used in postsecondary-education institutions.

1. **Undergraduate Students.** Students enrolled in a four- or five-year bachelor's-degree program, in an associate-degree program, or in a vocational or technical program that is normally terminal and results in formal recognition below the baccalaureate. The following classifications are often used.
   a. First-Time Entering Freshmen. Entering freshmen who have not previously attended any college.
   b. Other First-Year Students.
   c. Second-Year Students or Sophomores.
   d. Third-Year Students or Juniors.
   e. Fourth-Year Students or Seniors.
   f. Other Undergraduate Students.

   Undergraduates are also classified as follows.
   a. Lower Division. Includes all undergraduate students who are enrolled in programs leading to an associate degree (including three-year associate-degree programs) or in undergraduate occupational or vocational programs of three years duration or less. This category also includes all other undergraduate students who have earned less than

Student Level (continued)

1. **Undergraduate Students (continued)**
   a. Lower Division (continued)
      50 percent of the number of academic credits normally required for a four-year bachelor's degree or 40 percent of the number of academic credits normally required for a five-year bachelor's degree (typically classified as freshmen or sophomores).
   b. Upper Division. Includes all undergraduates who are not in associate-degree or occupational/vocational programs and who have completed more than 50 percent of a four-year or more than 40 percent of a five-year undergraduate program that terminates in a degree, usually measured by the number of credits earned as a proportion of the number of credits required for graduation.
2. **First Professional Students.** Students enrolled in a professional school or program that requires at least two academic years of college work for entrance and a total of at least six years for a degree. (Students in programs requiring only four or five years beyond high school should be reported as undergraduates.)
3. **Graduate Students.** Students who hold the bachelor's or first professional degree or equivalent and are working toward a master's or doctor's degree. The following classifications are often used:
   a. Less Than First Year. Graduate students who have completed less than one full year of required graduate study.
   b. First Year and Beyond. All graduate students who have completed at least one full year of graduate study toward a master's or doctor's degree.

   Graduate students are also classified as follows.
   a. Graduate I. Graduate students who (1) are pursuing a master's degree, (2) are pursuing a doctoral degree, but have not earned a master's degree and have earned fewer than the equivalent number of credits normally required for a master's degree, or (3) are pursuing an Educational Specialist certificate, degree, or coordinate intermediate-level program, whether or not they possess an earned master's degree.

Student Level (continued)

3. **Graduate Students (continued)**
   b. Graduate II. Graduate students who are pursuing a doctoral (except first professional) degree program, except those who are classified as Graduate I by the definition provided here.
   c. Other. Students who are pursuing postdoctoral work.

Student Loans. Monies given to students with the expectation that the amount will be repaid, usually with some interest, to the funder.

Student Program. The student's primary field of study as offered by the institution.

The field of study may fall within a single department of instruction or may overlap several departments. Student Programs are categorized according to the standard taxonomy of fields of study used in the Higher Education General Information Survey (HEGIS) in Robert A. Huff and Marjorie O. Chandler, *A Taxonomy of Instructional Programs in Higher Education* (Washington, D.C.: National Center for Educational Statistics, 1970).

Student Service. See **Current-Fund Expenditure Categories** and **Program Classification Structure.**

Student Status at Exit. See **Exit-Student Status.**

Study Facility. See **Room-Use Categories.**

Subject Matter. See **Discipline/Subject Matter.**

Supplemental Educational Opportunity Grants (SEOG) (P.L. 89-329, Higher Education Act of 1965, Title IV-A, Subpart 2). Federal grants that provide financial assistance to high school graduates of exceptional financial need to enable them to attend college. The grants are made directly to institutions of higher education, which select students for the awards. Grants awarded to students shall not exceed $1,500 per year or one-half the

Supplemental Educational Opportunity Grants (SEOG) (continued)

amount of other student aid provided by the institution. However, every grant must be matched by the institution from any source under its control (including the College Work-Study Program and Direct Student Loans) or from public or private scholarships. Undergraduates must be enrolled on at least a half-time basis. Graduate students are not eligible for support under this program.

Supplies and Services. See **Direct Costs.**

Support Facility. See **Room-Use Categories.**

Suspension. See **Exit-Student Status.**

T

Technical Employees. See **Manpower-Resource Categories.**

Tenure. The institutional designation that serves to identify the status of the employee with respect to permanence of appointed position. The following tenure designations indicate status of individuals:

1. **Tenured.** Individuals who have been granted tenure.
2. **Nontenured.** Individuals who are eligible for, but have not been granted, tenure.
3. **Not Eligible.** Individuals who are not eligible for tenure.

Third-Year Students. See **Student Level.**

Trade Certificate. See **Highest Degree/Diploma/Certificate Earned.**

Transfers. The movement of funds from one fund group to another fund group with no intention of repaying the donor fund group. For reporting purposes, there are two types of transfers:

- A nonmandatory transfer is made at the discretion of the institution's governing board, between unrestricted funds and another fund group.
- A mandatory transfer is made from unrestricted funds to fulfill a legal obligation of the institution in another fund group.

Transfers In. See **Current-Fund Revenue Categories.**

Travel. See **Direct Costs.**

Trimester. See **Predominant Calendar System.**

Tuition and Fees. See **Current-Fund Revenue Categories, Required Fees,** and **Tuition Charge.**

Tuition Charge. The amount of money charged to students for instructional services. Tuition may be charged on a per-term, per-course, or per-credit basis.

U

Unclassified Facility. See **Room-Use Categories.**

Undergraduate Students. See **Student Level.**

Unrestricted Funds. Those monies that may be used for any purpose deemed necessary by the institution's management. This category would include all "designated funds" (unrestricted funds that may be used only for those purposes designated by the institution's governing board).

Upper Division. See **Student Level, Course Level.**

89

V

Veterans Administration Educational Benefits. Those benefits that are paid for student assistance at approved postsecondary-education institutions for three types of beneficiaries: surviving wives and children, discharged veterans, and active armed service employees in special programs.

Vocational Training. Includes formal vocational training programs completed in high school, in an apprenticeship program, in a school of business, in a nursing or trade school, in a technical institute, in the Armed Forces, or in Job Corps Training. Single courses that are not part of an organized program of study, on-the-job training, training in company schools, by correspondence, or basic training in the Armed Forces generally are not considered vocational training.

W

Weekly Student Hour. A unit of measure that represents one hour of instruction given to one student in one week.

Weekly Student Hour of Classroom Instruction. A unit of measure that represents one hour of instruction given to one student in one week in classroom facilities (lecture rooms, recitation/discussion rooms, seminar rooms, and so forth).

White. See **Race/Ethnic Identification.**

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T

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White. See **Race/Ethnic Identification.**